IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SIXTEENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE HON''BLE MR JUSTICEM.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 23424 of 2004

Between:

1 M/s.Simplex Mills Limited, Gondia, Maharashtra,
rep., by its Director, Mr.J.P.Semwal.
2 M/s.Puttaiah Solvents Private Limited, Kallur-515 774, Anantapur District,
rep., by its Director Mr.V.Vannappa.

..... PETITIONERS

AND

The Assistant Commercial Tax Officer (Int.) Raghuram Towers, 3rd Floor,
Subhash Road, Anantapur-515 001.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the notice dated 19-10-2004 issued under Section 29(6-B) of the APGST Act as illegal, arbitrary and without jurisdiction and consequently direct the respondent to release forthwith the two consignments of 8866 kgs. and 6152 kgs. of waste paper cuttings valued at Rs.97,556/- and Rs.83,795/- to the petitioners without insisting on payment of any tax, penalty or compounding fee.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the sole Respondent : GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

O R D E R: (PER MHSA.J)

Having heard the learned counsel for respective parties, we are inclined to dispose of the instant writ petition at this stage, with certain appropriate directions. This is for the reason that what is questioned before us is a show-cause notice issued under Section 29(6) (B) of the A.P.G.S.T.Act.

Petitioners 1 and 2 herein have filed their respective replies to the said show cause notice and their grievance is that neither the goods are being released nor any orders are being passed by the respondent. Question of jurisdiction has also been raised.

As the authority that issued the notice has not yet passed any orders, we are not inclined to go into the merits of the contentions raised, and dispose of the instant writ petition, with a direction upon the respondent to pass appropriate orders in accordance with law pursuant to the impugned show cause notice, after affording the petitioners and/or their Advocates, personal hearing. The matter shall be disposed of expeditiously and preferably within a period of two weeks from the date of communication of a copy of this order. It shall be open to the petitioners herein to raise such questions of law as are open to them, including that of jurisdiction before the respondent authorities and it is for the respondent authorities to consider and

dispose of the same in accordance with law. No costs.

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MH.S.ANSARI.J.,

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T.CH.SURYA RAO.J.,

Dt.16.12.2004

tjs

ASSISTANT REGISTRAR

To

1.The Assistant Commercial Tax Officer (Int.) Raghuram Towers, 3rd Floor,

Subhash Road, Anantapur-515 001

2. 2CCs to the G.P. for Commercial Tax (High Court of A.P., Hyderabad (OUT)

3. 2CD copies